

## Prescribed Matters

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The term prescribed is itself a defined term. Subsection 248(1) provides that

"Prescribed" means:

- (a) in the case of a form, the information to be given on a form or the manner of filing a form, authorized by the Minister,
- (a.1) in the case of the manner of making or filing an election, authorized by the Minister, and
- (b) in any other case, prescribed by regulation or determined in accordance with rules prescribed by regulation;

Generally, when 'prescribed' is used in a provision, it is a signal that whatever is being 'prescribed' is to be found in the [Income Tax Regulations, CRC c 945](#).

When referring to the *Regulations* be sure to look at the regulations in force at the date of interest.

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```
medianet_width = "160"; medianet_height = "90"; medianet_crid = "749795932";  
medianet_versionId = "111299"; (function() { var isSSL = 'https:' == document.location.protocol;  
var mnSrc = (isSSL ? 'https:' : 'http:') + '//contextual.media.net/nmedianet.js?cid=8CUW8XQ2I' +  
(isSSL ? '&https=1' : ''); document.write(""); }());
```